

Section 3 – External auditor certificate and report 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of
smaller authority here:

Felmingham Parish Council

Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

External auditor's report

On the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the council:

A. The Council relies on the work of internal audit to inform its preparation of the Annual Governance Statement at Section 1 of the Annual Return. For the second consecutive year the date of the internal audit report was after the date the Council approved Section 1. In future the Council should seek to obtain the internal audit report before it approves the Annual Governance Statement.

B. The Council holds reserves of £3226 compared to its annual precept of £1500 and expenditure of £2521. The Council has no powers to hold revenue reserves for general purposes other than a reasonable working capital balance. It should consider earmarking funds for specific purposes.

External auditor's signature: Mazars LLP

External auditor's name: Mazars LLP, Durham, DH1 5TS Date: 6 September 2016

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)